

TABLE OF CONTENTS

	<u>Page</u>
FOREWORD	i
INTRODUCTION TO THE DOD FINANCIAL MANAGEMENT REGULATION	ii
PUBLICATIONS INCORPORATED	iv
SUMMARY OF MAJOR CHANGES	v
Chapter 1 Defense Working Capital Funds General Policies and Requirements	1-1
Chapter 2 Establishment of Fund Activities, Transfer of Fund Functions and Closure of Fund Activities	2-1
Chapter 3 Budgetary Resources	3-1
Chapter 4 Funds Balance With Treasury, Receivables, Advances, and Cash Management	4-1
Chapter 55 Inventory and Supply Management Operations	55-1
Chapter 56 Operating Materials and Supplies	56-1
Chapter 7 Work In Process	7-1
Chapter 58 Capital Assets	58-1
Chapter 9 Liabilities	9-1
Chapter 10 Net Position	10-1
Chapter 11 Reimbursements and Revenue Recognition	11-1
Chapter 12 Expenses	12-1
Chapter 13 Cost Accounting Requirements for Depot Maintenance	13-1
Chapter 14 Mobilization Costs	14-1
Chapter 70 Defense Working Capital Fund Accounting Report	70-1